

**United States Court of Appeals**  
**FOR THE EIGHTH CIRCUIT**

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No. 04-1606

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Elmer P. Scheckel,

Appellant,

v.

Iowa Department of Revenue and  
Finance,

Appellees,

Gerald D. Bair, Director,

Defendant.

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Appeal from the United States  
District Court for the Northern  
District of Iowa.

[UNPUBLISHED]

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Submitted: June 29, 2004

Filed: July 2, 2004

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Before MORRIS SHEPPARD ARNOLD, FAGG, and SMITH, Circuit Judges.

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PER CURIAM.

Elmer P. Scheckel appeals the district court's<sup>1</sup> dismissal with prejudice of his civil complaint. Mr. Scheckel sought various kinds of injunctive relief, including a

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<sup>1</sup>The Honorable Linda R. Reade, United States District Judge for the Northern District of Iowa.

refund of all state income taxes paid to the State of Iowa and an injunction against tax collection. Having carefully reviewed the record, we conclude dismissal was proper. See 28 U.S.C. § 1341 (Tax Injunction Act); Iowa Code §§ 421.10, 421.60, 422.28, 422.29 (2003) (providing procedures for challenging state taxes); Rosewell v. LaSalle Nat'l Bank, 450 U.S. 503, 512 (1981) (Tax Injunction Act bars federal jurisdiction where state law provides certain minimal procedures for challenging state taxes); see also Fair Assessment in Real Estate Ass'n v. McNary, 454 U.S. 100, 107-08 (1981).

Accordingly, we affirm. See 8th Cir. R. 47B.

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